CALCULATION, DEPOSIT, AND REPORTING OF RESTAURANT TAX AT RM. CHINESE FOOD APIAU

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ABSTRACT

Restaurant Tax is a tax on the services provided by restaurants. The collection system uses a self assessment system where taxpayers are given the authority to calculate, deposit and report the amount of Restaurant Tax owed themselves. This research aims to find out whether calculations, deposits and reporting in RM. Chinese Food Apiau complies with applicable regulations based on Tomohon City Regional Regulation Number 8 of 2017. The research method used in this research is descriptive qualitative with a case study approach. Data was obtained through observations, interviews and documentation. Research results at RM. Chinese Food Apiau shows that the calculation of Restaurant Tax is in accordance with Tomohon City Regional Regulation Number 8 of 2017 with a tax rate of 10%. However, for payment and reporting of Restaurant Tax by RM. Chinese Food Apiau does not comply with Tomohon City Regional Regulation Number 8 of 2017 because taxpayers are still late in depositing and reporting Restaurant Tax.
Keywords : Calculation, Deposit, Reporting, Restaurant, Tax
JEL Classification : M40, M41, M48

1. INTRODUCTION

Regional autonomy can encourage regional governments to look for tax potentials in their respective regions. With the implementation of regional autonomy, each region is given the authority to impose or not impose a type of regional tax while there is still supervision and control from the central government and there must be a determination from the government and regulations regarding this type of tax must be made. As in the case of collecting Restaurant Tax, with the authority given by the central government, there are regions that still apply restaurant tax. However, Restaurant Tax collection does not absolutely apply in every region or all cities in Indonesia. To be able to collect this tax, it is necessary to establish regional tax regulations such as Tomohon City Regional Regulation Number 8 of 2017 concerning Amendments to Tomohon City Regional Regulation Number 7 of 2012 concerning Regional Taxes where Restaurant Tax is still included in Regency/City Taxes in Tomohon City.

There are two tax collection systems that apply in Tomohon City based on regional regulations, namely the official assessment system and self assessment system. Official assessment system is a collection system where the amount of tax owed will be determined by the regional government. Whereas self assessment system is a collection system where the

amount of tax owed will be determined by the taxpayer himself. One type of tax that uses a self assessment system is Restaurant Tax.

Based on Tomohon City Regional Regulation Number 8 of 2017, Restaurant Tax is a tax on services provided by restaurants. Where a restaurant is a facility that provides food and/or drinks for a fee. In 2023, Restaurant Tax will have the largest contribution to Regional Tax revenue in Tomohon City, namely 24.65% with actual revenue of 7.1 billion. Regarding the realization of the target for 2022, the percentage of achievement was 105.89%, while in 2023 the target was not achieved, namely 92.38%. So, even though Restaurant Tax revenue in 2023 is greater and has the highest contribution than other types of regional taxes, its realization did not reach the target. This means that there is still great potential to increase Restaurant Tax revenue in Tomohon City.

The Collection System for Restaurant Tax is by using a self assessment system. Based on this system, taxpayers have the authority to calculate, deposit and report the Restaurant Tax owed themselves. Because it is done by the taxpayer himself, errors can occur in the collection. One of the Restaurant Taxpayers in Tomohon City is RM. Chinese Food Apiau. This restaurant provides typical Chinese food and drinks which are much sought after by the public. As a taxpayer, this restaurant must carry out its tax obligations properly and correctly in accordance with applicable regional regulations. In this restaurant there are still several orders that have been missed and have not been included in the transaction receipt. So in the summary there are also orders that are not recorded. To prevent errors in calculations, over/under deposits and reporting and prevent delays in depositing and reporting Restaurant Tax, it is necessary to conduct further research and evaluation regarding the calculation, deposit and reporting of Restaurant Tax carried out at RM Chinese Food Apiau.

2. LITERATURE REVIEWS
2.1. Tax Accounting

According to American Accounting Association, Accounting is the process of calculating, measuring and reporting economic information that allows for assessment and can be used by information users in making firm decisions. According to Law no. 28 of 2007, Tax is a mandatory contribution to the state owed by an individual or entity that is coercive based on law, without receiving direct compensation and is used for state needs for the greatest prosperity of the people. Based on the definition of accounting and tax above, it can be concluded that tax accounting is the process of implementing accounting in the form of recording and measuring taxpayer financial data to find out and obtain information in the form of the amount of tax that must be paid.

2.2. Tax Consept
2.2.1 Definition of Tax

According to Soemitro (in Masrun, 2020:39), taxes are people's contributions to the state treasury based on law which can be enforced without receiving reciprocal services and can be directed and used to pay for general expenses. Basically, every taxpayer must receive a burden in accordance with their economic capacity to finance government activities (Wicaksono, 2024).

2.2.2 Tax function

According to Resmi (2020:39-40), there are two types of tax functions, namely

1. Revenue Function (Budgeter)
   Taxes function as a source of funds intended to finance government expenditure.
2. Regulatory Function (Regularend)
   Taxes function as a tool to regulate or implement policies in the social and economic fields.

2.2.3 Tax Type

According to Resmi (2020:40-41), taxes can be grouped into three, namely according to class, according to their nature, and according to the collecting institution.

1. According to class

   According to class, taxes can be grouped into two, namely:

   a. Direct Tax, namely Tax that must be borne by the taxpayer himself and cannot be charged to other people or other parties. For example, Income Tax.

   b. Indirect Tax, namely Tax that can be charged or transferred to another person or third party. Examples include Value Added Tax (VAT) and Restaurant Tax.

2. According to its Nature

   Taxes according to their nature can be grouped into two, namely:

   a. Subjective Tax, namely tax that originates or is based on the subject, in the sense of taking into account the personal condition of the Taxpayer. For example, Income Tax.

   b. Objective Tax, namely tax that is based on the object, without taking into account the personal condition of the Taxpayer. For example, Value Added Tax (VAT), Restaurant Tax and Sales Tax on Luxury Goods.

3. According to the Collector's Institute

   According to the collecting agency, taxes can be grouped into two, namely:

   a. State Tax (Central Tax), namely tax collected and managed by the Central Government and used for state financing. Central taxes are divided into five, namely Income Tax, Value Added Tax (VAT), Sales Tax on Luxury Goods, Stamp Duty, Land and Building Tax.

   b. Regional Tax, namely tax collected by the Regional Government and used to finance regional households. Regional taxes are divided into two, namely provincial taxes and district/city taxes.

2.2.4 Tax Collection System

According to Sumarsan (2020:43), the collection system in force in Indonesia is divided into 3, namely

1. Official Assessment System

   A tax collection system in which the government is given the authority to determine the amount of tax owed.

2. Self Assessment System

   A tax collection system where taxpayers are given the authority to determine the amount of tax owed themselves starting from calculating, depositing and reporting tax.

3. Withholding System

   The tax collection system is carried out by giving authority to a third party to determine the amount of tax owed.

2.3 Regional Tax

According to Law Number 1 of 2022, Regional Tax is a mandatory contribution to the Region that is owed by an individual or entity that is coercive based on the Law, without receiving direct compensation and is used for Regional needs for the greatest prosperity of the people. Regency/City governments are given the authority to collect or not collect certain types of taxes by issuing regional policies. That is why the types of regional taxes that apply in each region are different depending on the regional regulations that have been implemented. According to Tomohon City Regional Regulation Number 8 of 2017, there are 2 Regional Tax collection systems used in Tomohon City, namely Self-Assessment and Official-Assessment.

The types of Regional Taxes that apply in Tomohon City based on Tomohon City Regional Regulation Number 8 of 2017 are,

1. Hotel Tax
2. Restaurant Tax
3. Entertainment Tax
4. Advertisement Tax
5. Street Lighting Tax
6. Parking Tax
7. Ground Water Tax
8. Swallow Nest Tax
9. Non-Metallic Mineral and Rock Tax

2.4 Restaurant Tax

According to Tomohon City Regional Regulation Number 8 of 2017 concerning Amendments to Tomohon City Regional Regulation Number 7 of 2012 concerning Regional Taxes, Restaurant Tax is a tax on services provided by restaurants. A restaurant is a facility that provides food and drinks for a fee which can be consumed at the service point or elsewhere. Restaurant Taxpayers are individuals or entities that run a restaurant business. The objects included in Restaurant Tax are restaurants, eateries, cafeterias, canteens, stalls, depots, bars, food courts. *(food court)*, Bakery *(bakery),* and catering/catering services with monthly sales of more than IDR 1,000,000.00 (one million rupiah). The subject of restaurant tax is an individual or entity who purchases food and/or drinks provided by a restaurant.

2.5 Restaurant Tax Calculation

The Restaurant Tax Rate based on Tomohon City Regional Regulation Number 8 of 2017 is 10%. The basis for tax imposition is the amount of payment received and should be received by the restaurant. The tax base can be the total orders received by the restaurant. Calculation of Restaurant Tax is based on Tomohon City Regional Regulation Number 8 of 2017, namely by multiplying the 10% Restaurant Tax rate by the Tax Imposition Base.

2.6 Restaurant Tax Deposit and Reporting

According to Tomohon City Regional Regulation Number 8 of 2017, the due date for payment and reporting of Restaurant Tax is 7 (seven) working days after the end of the tax period. The restaurant tax period is a period of 1 (one) calendar month. If taxpayers are late in depositing and reporting taxes, they will be subject to a fine of 2%. In terms of paying and reporting Restaurant Tax, taxpayers will fill out a SPTPD (Surat Pemberitahuan Pajak Daerah) which can be done manually or online. Restaurant tax can be paid to the Regional General Treasury or other payment place appointed by the Regional Head such as a Bank. After making a deposit and reporting Restaurant Tax, the taxpayer will be given proof of payment, namely a Regional Tax Payment Letter (SSPD). SSPD is proof of payment or deposit of tax that has been made using a form or by other means to the regional treasury through a payment place appointed by the Regional Head.

In terms of paying and reporting Restaurant Tax, the Regional Government through Badan Pengelolaan Keuangan dan Pendapatan Daerah (BPKPD) is trying to optimize Regional Tax revenue by providing innovations in collaboration with several parties to make it easier for taxpayers to deposit and report Regional Taxes such as Restaurant Tax. In Tomohon City, the government has carried out two cooperation programs related to Regional Taxes, namely as follows.

1. e-SPTPD

   This application is a collaboration between the Tomohon City Government and Bank SulutGo which aims to make it easier for taxpayers to pay Regional Taxes. By using this application, there are no more cash transactions in paying taxes so that leaks and delays can be minimized. Apart from that, it can make it easier for the government to supervise and monitor. In this application, taxpayers can fill in the SPTPD in the form of tax determination data which can then be printed to get a payment code. This payment code

can be used to make payments at Bank SulutGo.

2. Apply-PD Tomohon
This application is a collaboration between the Tomohon City Government and PT Bank Negara Indonesia (BNI). Tomohon City is the first Regency/City in North Sulawesi Province and the 6th in Indonesia to provide digital payments in collaboration with PT BNI so that through the BNI Mobile Banking and Automated Teller Machines (ATM) Tomohon City local tax payment options are available. In this application, taxpayers can report local taxes anytime and anywhere, namely by reporting the SPTPD in the Apply-PD application and will later receive a payment code. After receiving the payment code, taxpayers can pay Regional Tax via BNI with the payment code.

3. RESEARCH METHODOLOGY
3.1. Type of Reseach
The type of research used is descriptive qualitative with a case study approach (case study). Descriptive qualitative research is to explain and describe actual events or what actually happened and the data that will be produced is only explanatory descriptions in the form of written or spoken words of the objects observed. This research aims to evaluate the calculation, deposit and reporting of Restaurant Tax carried out by RM. Chinese Food Apiau is in accordance with applicable regional regulations.

3.2 Place and Time of Research
The place of this research is RM. Chinese Food Apiau which is located at Jl. Wilizan No.14, Walian Village, South Tomohon District, Tomohon City, North Sulawesi and the research period is from April 2024 – Completed.

3.3 Type, Sources fo Data, and Data Collection Methods
3.3.1 Type of Data
The types of data used are qualitative data and quantitative data. Qualitative data is data in the form of information about objects that is presented in written form and not in numerical form as is the result of interviews with informants. Quantitative data is data presented in the form of numbers that can be calculated or measured and not in the form of descriptions.

3.3.2 Sources of Data
The data sources in this research are divided into two, namely primary data and secondary data. Primary data is data obtained directly by researchers such as the results of interviews with informants (Igrecia, 2021:27). Secondary data is data that already exists and is obtained indirectly, such as reports in the form of documents or archives and literature from various sources related to research problems (Sugiyono, 2019: 194).

3.3.3 Data Collection Methods
Data collection methods in this research are divided into 3, namely observation in the form of direct observation of research objects, interviews through direct question and answer with informants to provide information related to research problems and documentation in the form of information in the form of writing, documents and images.

3.4 Method of Analysis Data and Processes
The data analysis method used is descriptive qualitative with a case study approach. The case study approach is an analysis process by focusing on one particular object and studying it as a case. With this approach, research will be carried out intensively, in detail, in depth and in detail on certain events that occurred. The data analysis process in this research is as follows:
1. Collect data and information that will be used in research related to the calculation, payment and reporting of Restaurant Tax carried out by RM. Chinese Food Apiau.
2. Presenting data in the form of descriptions, graphs and tables.

3. Analyze, compare, and evaluate data for calculating, depositing, and reporting Restaurant Tax by RM. Chinese Food Apiau is in accordance with Tomohon City regional regulations.
4. Draw conclusions and provide suggestions according to the results of research and discussion.

4. RESULTS AND DISCUSSIONS
4.1 Results
4.1.1 Calculation of Restaurant Tax at RM Chinese Food Apiau

RM. Chinese Food Apiau is a restaurant that provides typical Chinese food. This restaurant provides food and drinks that can be enjoyed on the spot or taken home. This restaurant also provides online purchasing facilities so that consumers can buy without having to go to the restaurant. This restaurant opened in 2014, located on Jl. Wilizan No.14, Walian Village, South Tomohon District, Tomohon City, North Sulawesi. There are various types of menu choices that have their own taste with affordable food prices starting from IDR 4,000-IDR 35,000.

Based on the research results, the Restaurant Tax rate used in RM. Chinese Food Apiau is 10% in accordance with applicable regional regulations. The basis for imposition of Restaurant Tax is the total orders purchased by consumers. Prices for food and drinks provided by this restaurant do not include tax. So, the total orders by consumers will be multiplied by 10%. The following is the Restaurant Tax calculation used by RM. Chinese Food Apiau based on the sales transaction note used. With a total order of IDR 202,000.

Restaurant Tax = Restaurant Tax Rate (10%) x Tax Base
= 10% x Rp202.000
= Rp20.200

It can be seen that from the total consumer order of IDR 202,000, the Restaurant Tax is IDR 20,200. So the total amount paid by consumers is IDR 222,200 (IDR 202,000 + IDR 20,200).

Summary of sales made by RM. Chinese Food Apiau is based on a recap of transaction notes provided by the Tomohon City Government. A summary of sales at this restaurant will be made when the taxpayer will pay the tax. So the transaction notes used in that month will be summarized in a book and then the tax amount will be calculated. There are two types of notes used, namely small notes that will be given to the kitchen and transaction notes that are used when consumers want to pay for orders.

Table 1. RM. Chinese Food Apiau Sales Summary in January-April 2024

No	Month	Sales	Restaurant Tax	Notes (Sheet)	Note Numbers
1.	January	9.387.000	938.700	105	037852-037957
2.	February	9.420.000	942.000	93	037958-038050
3.	March	8.478.000	847.800	61	038051-038060, 00001-00051
4.	April	9.003.000	900.300	64	00052-00114

Source: RM. Chinese Food Apiau, 2024 (data processed)

Based on the data in Table 1, during January-April, RM. Chinese Food Apiau highest sales., namely in February it was IDR 9,420,000 and the lowest was IDR 847,800 in March. The highest number of transactions was in January with 105 notes and the fewest transactions were in March with 61 notes. Even though transaction notes are used more in January than in other months, the most sales are in February. This is because the nominal sales for each transaction note in February is greater than in January. In this restaurant there are no

employees specifically on duty at the cashier so there are still several sales transactions in this restaurant that are missed and not recorded in the transaction note and in the sales summary.

4.1.2 Restaurant Tax Payment and Reporting in RM. Chinese Food Apiau

In connection with the payment and reporting of Restaurant Tax, the Tomohon City Government through Badan Pengelolaan Keuangan dan Pendapatan Daerah (BPKPD) seeks to optimize Regional Tax revenues by providing innovations in collaboration with certain parties, especially to make it easier for taxpayers to deposit and report Regional Taxes such as Restaurant Tax and makes it easier for the government to supervise and prevent fraud. In Tomohon City, the government has carried out two cooperation programs related to Regional Taxes, namely E-SPTPD and Apply-PD. Based on the results of an interview with the restaurant owner, Mrs. S.W., this restaurant already knows and has used the E-SPTPD application. However, regarding Apply-PD, this restaurant has never heard of it and there has been no socialization from tax officials regarding the application.

Table 2. RM. Chinese Food Apiau's Recapitulation of Testaurant Tax Deposits and Reporting in January - April 2024

Month	Due Date	Date of Deposit	Restaurant Tax	Total Deposit
January	13-2-2024	5-3-2024	938.700	938.700
February	13-3-2024	2-4-2024	942.000	942.000
March	9-4-2024	25-4-2024	847.800	847.800
April	13-5-2024	17-5-2023	900.300	900.300

Source: RM. Chinese Food Apiau, 2024 (data processed)

The due date for depositing and reporting Restaurant Tax is 7 working days after the end of the tax period. Based on Table 2, during January to April, RM. Chinese Food Apiau experienced delays in depositing and reporting Restaurant Tax. Which should be paid no later than 7 working days after the end of the tax period, but the taxpayer makes the deposit after that date. The working day in question is every day other than Saturday, Sunday or national holidays. This restaurant will deposit the restaurant tax directly by transferring it to the Tomohon City Government account and the proof will be sent to the tax officer. Later the tax officer will come to inspect the transaction notes and provide Proof of Payment which is a Regional Tax Payment Letter.

This restaurant no longer reports taxes by filling in the SPTPD itself after using tax deposits that are transferred directly to the Tomohon City Government account at BNI Bank. Previously, this restaurant had made deposits via Bank SulutGo, where the payment code was obtained by filling in the SPTPD on e-SPTPD. However, because deposits at Bank SulutGo can only be made in cash at the bank and only during office working hours, taxpayers no longer use it due to time and busyness. During January to April, this restaurant has never paid any late fines in depositing and reporting taxes. Because taxpayers don't know the procedures for paying fines if the deposit is made directly into the Tomohon City government account.

Based on Tomohon City Regional Regulation No. 8 of 2017, there are two types of collection systems that can be used regarding Regional Tax collection, namely self assessment system and official assessment system. Regarding Restaurant Tax collection in Tomohon City, it is currently heading to official assessment system. This is because there are taxpayers whose amount of tax paid does not match the existing data in the field. With this change, the government itself already has data regarding the amount of tax owed by each taxpayer. So even though taxpayers do not report the amount of their tax, the government already knows and the data is available. This data is obtained by the government through direct supervision of tax objects through Pick Tests (Uji Petik) and Installation of Recording

Equipment. The Pick Test aims to ascertain how many customers visit a restaurant or eatery. So that real tax data can be obtained. There is also another way, namely by installing a Data Recording Tool which automatically sends sales transaction data along with tax amounts to the Regional Revenue Agency. So, if there is a taxpayer who deposits and reports the amount of tax that does not match the existing data, further inspection will be carried out regarding the amount that is actually the taxpayer's obligation.

4.2. Discussions
4.2.1 Calculation of Restaurant Tax at RM. Chinese Food Apiau

Based on the results of the analysis carried out, the calculation of Restaurant Tax in RM. Chinese Food Apiau is in accordance with regional regulations in force in Tomohon City, namely by using a tax rate of 10%. The calculation is by multiplying the tax rate and the total orders purchased by consumers. Based on Tomohon City Regional Regulation Number 8 of 2017, the Restaurant Tax rate used in Tomohon City is 10% with the tax base being the amount received and should be received by the taxpayer.

There are weaknesses regarding the restaurant tax calculations carried out by RM. Chinese Food Apiua, especially in filling out transaction notes and sales recaps because when filling out transaction notes at this restaurant does not include the transaction date. Sales recaps are not carried out regularly and are only done when paying taxes, so there are still some missed transactions that are not filled in in the transaction note and in the sales recap. So there is a need for reconciliation between small notes and transaction notes if there are missed transactions that are not recorded.

4.2.2 Restaurant Tax Deposit and Reporting in RM. Chinese Food Apiau

Depositing and reporting Restaurant Tax in RM. Chinese Food Apiau is not yet in accordance with the regional regulations in force in Tomohon City because there are still delays in depositing and reporting Restaurant Tax. Where from January to April, this restaurant deposits and reports Restaurant Tax beyond the due date, namely 7 (seven) working days after the end of the tax period. Apart from that, previously when paying taxes to BSG taxpayers also filled in their own SPTPD, but now when making deposits via BNI Mobile taxpayers do not fill in their own SPTPD so that the implementation of tax obligations is carried out by the RM. Chinese Food Apiau is not optimal. The obstacles that exist in this restaurant are the lack of knowledge and the lack of socialization from the government regarding the payment and reporting of Restaurant Tax.

Regarding the two government collaboration applications with certain banks to make it easier to collect Regional Taxes, taxpayers already know about e-SPTPD and have used it, while for Apply-PD they don't know about it and have never heard of it. This is supported by research results from Honandar (2023) that respondents who are one of the Restaurant Taxpayers in Tomohon said that they still deposit and report Restaurant Tax manually, namely depositing and reporting to the tax officer. And the Tomohon City Government still accepts manual deposits and reporting. Regarding the online system for depositing and reporting taxes, tax officers have never been notified and there has been no socialization.

5.   CONCLUSION AND RECOMENDATIONS
5.1   Conclusion

Based on the results of the research that has been carried out, conclusions can be drawn regarding the calculation, payment and reporting of RM Restaurant Tax. Chinese Food Apiau is as follows.

1. Restaurant Tax calculations carried out by RM. Chinese Food Apiau is in accordance with Tomohon City Regional Regulation Number 8 of 2017 by using a tax rate of 10% and the calculation is by multiplying the tax rate and the tax base in the form of the total

order.
2. Deposit and reporting of Restaurant Tax carried out by RM. Chinese Food Apiau is not yet in accordance with Tomohon City Regional Regulation No. 8 of 2017 because there are still delays in depositing and reporting Restaurant Tax.

5.2   Recommendations

1. For RM. Chinese Food Apiau, pays more attention to tax deposit and reporting due dates, filling out SPTPD, including the date on the transaction note, and paying more attention to filling in the transaction note so that no orders are missed. Sales recaps should be made regularly and there should be a reconciliation between small notes and transaction notes so that the risk of orders not being recorded is smaller. It is recommended to use the Apply-PD tax deposit and reporting application so that the implementation of tax obligations is maximized
2. For the government, namely carrying out outreach regarding the correct calculation, deposit and reporting of Restaurant Tax according to applicable regulations. Socialize the online system for depositing and reporting taxes so that it is easier for taxpayers to carry out their tax obligations.
3. For future researchers, they can discuss the implementation of an online system for collecting Restaurant Tax or other Regional Taxes in Tomohon City or other areas. You can also conduct research on more taxpayers and not just focus on one taxpayer to get a comprehensive picture regarding Restaurant Tax collection.

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